must be submitted to a vote of the people either at the next municipal election or at a special election. The council is given the authority to submit of its own motion any ordinance for adoption or rejection by the electors. There is included a provision which is among the first, if not the first, providing for the contingency which would arise by the adoption of two or more conflicting measures. In the above case, the measure receiving the highest affirmative vote shall control.

HORACE E. FLACK

Municipal Government. Commission System. Original Laws. Minnesota and Wisconsin have followed the lead of Iowa, North and South Dakota, Kansas, and Mississippi and passed a general law providing for a commission system of government. The idea did not begin with these states, and neither does it always take the form of a general law. Sometimes, as in Texas, Massachusetts and California, cities adopt it under the privileges of a special charter.

The Minnesota and Wisconsin laws are different than any previously enacted but it is very questionable whether Minnesota's law—the better of the two—is a step in advance of laws already enacted and systems already in practical operation.

The Wisconsin law is lacking in certain important essentials and faulty in certain others equally as essential; the Minnesota law is a model or a failure depending largely upon whether or not the critic and judge is a believer in home rule for cities or a believer in centralization with state supervision, regulation and control. In Wisconsin the plan must be adopted by the city as a whole or rejected as a whole; in Minnesota part of the plan may be adopted and part rejected, depending upon the suggestions incorporated in the charter by the board of freeholders and the final decision of the people. In Minnesota each city may adopt a plan to suit itself. Mississippi is the only state that quite compares with Minnesota in this respect.

The Wisconsin law applies only to cities of the second, third and fourth classes—omitting Milwaukee, the only city of the first class in the state. The system is to be introduced when electors equal in number to 25 per cent of the votes cast for all candidates for mayor at the last city election petition for such a form of government and a majority of the electors voting cast their ballot in favor of the plan proposed. The question, however, is not to be submitted to a vote of the people oftener than once a year.

All existing laws applicable and not inconsistent with the provisions of the new law are to apply and govern the reorganized city; all by-laws, ordinances and resolutions passed and in force are to remain in force until altered or repealed by the new council; the territorial limits of the city are to remain as before; all rights and property are to remain intact; and all rights and liabilities are to be unimpaired—in short the status quo is to be maintained until the city under its new form of government sees fit to change it; sees fit to repeal or amend its laws and ordinances and change or modify its rights and privileges.

In April following the adoption of the new form of government, a mayor and two councilmen are to be elected at large, the mayor to serve for six years and the councilmen for four, the first two councilmen to be elected for a long and a short term.

Candidates for mayor and councilmen must possess the qualifications of electors, local residence previous to election, however, is not demanded as a requirement; after election these officers must reside in the city electing them and in addition must devote their entire time to the duties of their offices.

The mayor and councilmen are elected after a filed statement of candidacy, a petition signed by twenty-five voters and a non-partisan primary election. As a result of the primary election, the two candidates for mayor, and after the first election, the two candidates for councilmen receiving the highest number of votes are to be deemed nominated to their respective offices. The names of these candidates and these alone are to appear on the official ballot at the next general election. There are to be no independent candidates.

A majority of the members of the council are to constitute a quorum. The mayor is to be president and have a vote but no veto power. This council is given power to create any general department of city affairs, such as public finance and accounts; public health, safety and sanitation; streets and public improvements; parks, recreation grounds and public property; public charities and corrections; and designate one of its members to take charge of such a department. The mayor and councilmen are the only officers elected, they in turn elect a city corporation council, comptroller, treasurer, superintendents of streets and such other officers and assistants as are necessary to the efficient administration of the affairs of the city and fix their term of service and salaries. The officers elected in this way may be removed by the council and removed apparently without a hearing or a statement of cause.

The salary of the mayor ranges from $5000 for cities of 40,000 and over,

to $1000 for cities under 2500; and councilmen from $4500 to $700 for cities of the same classes. These salaries are much higher than under the Iowa law but when the question is considered, it must be remembered that in Wisconsin these officers are required to devote their entire time to the city while in Iowa only a fraction of their time. In Wisconsin no salary is to be increased except by a vote of the people at a general election—the law is silent as to reductions.

The city comptroller is required to prepare and present to the council a summary statement of the revenues and expenditures of the city for the preceding month, detailed as to appropriation and funds; together with a balance sheet statement of the current assets and liabilities of the city at the close of each month. These summaries are to be accompanied by such detailed schedules as the council may require and all schedules, acts, and proceedings are to be published each month in pamphlet form, given to all persons who apply and furnished to the newspapers of the city. At the end of each year the council must cause a full and complete examination to be made of all the books and accounts of the city, and cause it to be made by competent public accountants. These officials are required to report in full to the council and the council is to furnish this same information to the newspapers and interested parties.

The referendum is provided for in the following form, no ordinance passed by the council, except an ordinance for the immediate preservation of public peace, health or safety, is to go into effect within ten days from the time of its final passage, and if a petition is signed by the voters of the city equal in number to at least 20 per cent of the entire vote cast for all candidates for mayor at the last preceding general election, within those ten days, protesting against the passage of such an ordinance, the council must reconsider the measures and if they do not repeal it entirely, they must submit it to the voters for the city at a general or special election for their approval or rejection.

Franchises are to be granted and bonds issued as they are under the present law, that is after a referendum upon petition in the former case and a referendum vote without petition in the latter.

Any city adopting this system may again adopt the provisions of the general law, but not before the expiration of six years.

These, in short, are the main provisions of the law as it stands. It is faulty. There are omissions and defects, and judged in the light of previous legislation, mistakes. The referendum is provided for, it is true, but there is no initiative; the officers are elected for a long period and

there is no recall. These omissions are not fatal but they are defects. Other defects in the law are that the councilmen are too few and are required to devote their entire time to the duties of their office. This in turn necessitates a larger salary. In either of the second and third class at least, it seems wiser to have more councilmen, make each one the head of an important department and let him devote but a part of his time to the duties of the office.

If this were done, better men could be obtained even at reduced salaries and the city would enjoy a better system of administration. Another objection that should be noted in passing is that any person may be a candidate at the primaries if he can obtain the signatures of twenty-five voters. It may be argued that anyone has the right to appeal to the people at the primaries, but the approval of twenty-five voters in a city of 40,000 hardly proves a man's claim to appear on the ballot.

In Minnesota the law is vastly different. The Minnesota law providing for a commission system of government for cities is based on the present statutory law relating to cities in general. The chief characteristic of the new law is the freedom enjoyed by the board of freeholders in the drafting of the city charter. The commission plan may be incorporated in its most progressive or its least progressive form, certain characteristic provisions may be adopted,—the small council elected at large, each member the head of a department and the other officers elected in turn by them—or the old form of city government may be adopted in the main, and only a few of the commission ideas incorporated. In the first instance this is all in the hands of the board of freeholders and in the final instance in the hands of the voters of the city.

The general law for the incorporation of cities gives the judges of the judicial district power to appoint a board of freeholders to frame a charter for the municipality and requires them to do so upon petition signed by at least 10 per cent of the voters as shown by the last city election. This board is as permanent as may be, vacancies being filled when they occur and new appointments being made at the expiration of a definite term. This board is given power to draft the city charter in every case and now the new law gives them the right to incorporate the commission form of government as a part of the proposed charter.

This board may provide that all elective city offices including the mayor and the members of the city council be elected at large or in some other way: they may state the manner in which any person desiring to become a candidate for any elective municipal office may become a can-

didate for nomination at the primary election, may provide for the publication of statements and petitions of candidates, and may provide that there shall or shall not be a party designation or mark indicating the name of the party of the candidate. In addition the board of freeholders may also provide that the administrative powers, authority and duties be distributed among the departments, define the powers and duties of the mayor and each member of the council and provide that each member of the council perform such administrative duties as may be designated in the charter. The recall of elective municipal officers, the submission of ordinances to the council by petition, and the referendum vote upon petition may also be provided for in the charter. Under the statutory law as it stood previous to the passage of this act, amendments might be proposed to the city charter by the board of freeholders or upon petition of 5 per cent of the voters. The adoption of the new commission system of government may also be voted upon after the filing of a like petition.

There is much in the Minnesota law to commend it. Each city may have a charter to please its inhabitants; that charter may or may not provide for the initiative, the referendum, the recall and the non-partisan primary. The freeholders and the people of each city decide for themselves. Perhaps too much power is given to the board of freeholders. They draft the charter and include their own ideas. The power and influence of this board is not to be overlooked, and neither is the fact to be forgotten that the final decision rests with the people.

Again too much power may be left with the city. It seems wiser to give the city certain powers and privileges and let it exercise them if it wishes rather than to have it under a charter without such privileges. The Iowa plan comes nearer the ideal than Minnesota's and both are superior to the Wisconsin system.

AMENDMENTS. Iowa, South Dakota, and Kansas have each amended their laws relating to the government of cities by commission. Iowa has deemed the law good and permitted its extension to cities of 7000 and over if they desire it. South Dakota has merely corrected slight defects, and Kansas has made important amendments and additions covering the subjects of the initiative, the referendum, the recall and the granting of franchises.

The Iowa law as first enacted applied only to cities of 25,000 inhabitants and over. At the last session, provision was made for a similar form of overnment for cities of 7000 inhabitants and over. This was the only important amendment but it necessitated several changes in

and additions to the law due mainly to the fact that cities of from 7000 to 25,000 inhabitants are to be governed by a mayor and two councilmen instead of a mayor and four councilmen as is the case in larger cities. Under the original law each member of the council, including the mayor, was in charge of an important department of city affairs. This still remains true for cities of 25,000 and over but for cities of from 7000 to 25,000 inhabitants, each councilman is to have charge of two departments. The salary clause was also amended but only to provide compensation for the officials of the smaller cities in proportion to the compensation enjoyed by officials of larger ones.

The law as originally passed contained the recall clause made operative by petition and election but no provision was made for the nomination of the candidates for the office. The new law states that so far as applicable, nominations are to be made without the intervention of a primary election. The new candidates must file a statement of candidacy, accompanied by a petition signed by at least 10 per cent of the entire vote cast for all candidates for mayor at the last preceding general municipal election.

The law was further amended and in addition to the powers already given to cities organized under the commission plan of government, there was added the power to levy special taxes for fire departments, special taxes for a road district fund and power to control their river fronts and meandering streams.

The South Dakota amendments are simply amendments inserted to correct errors and slight defects brought out by use or contemplated use. In brief it is a mere perfection in form without a change of idea or plan.

Kansas has continued to use the old form and still maintains the distinction between cities of the first and cities of the second class. The form of government for the two is somewhat different. Several important amendments and additions have been made to the law governing cities of the first class but these amendments are not original or new. They have been in use in Iowa. In short, it may be said that all the amendments with the exception of woman's suffrage and the clause relating to salaries of officials have been taken from the law of 1907.

Under the new law the voting rights of women have been extended and now they may vote for or against the adoption of this plan of government and at all elections held under this system. The cities have been reclassified according to population, the classification made more minute and the salaries of the mayor and councilmen changed to correspond.

An entirely new section taken from the Iowa law has been substituted

in place of sec. 14 of ch. 114 of the law of 1907 providing for petitions and nominations. The new section is more complete giving the form of statement of candidacy, the form of petitions and the form of primary election ballots.

Three very important additions have been made. A civil service commission has been created and the initiative and the recall provided for. All are modeled very closely—in fact, taken almost verbatim—from the Iowa law of an earlier date.

Provision is made for the appointment, oath of office, and removal of the civil service commissioner, for the organization of the board, for the examination of candidates for appointive offices, for hearings, trial, and appeal on removal, and for the general rules and regulations governing the department.

The recall has also been instituted. When a petition demanding the election of a successor is signed by the required number of qualified voters and filed with the county clerk, it is then submitted to the commission and they must call a special election not less than thirty days nor more than forty days after that date. Any person sought to be removed may be a candidate to succeed himself and unless he makes a request in writing to the contrary, the clerk must place his name on the official ballot without nomination. The candidate receiving the highest number of votes is declared elected and assumes the duties of the office upon qualification.

The initiative provision is also included in the new law and now any proposed ordinance may be submitted to the commission by petition and when this is done, it must either be passed without alteration and without a delay of more than twenty days or else it must be submitted to a vote of the people at a special or general election. A majority vote is all that is required to make the ordinance valid and binding and any ordinance proposed by petition or adopted by a vote of the people cannot be repealed or amended except by a vote of the people.

The law as originally passed did not make any provision permitting a commission city to return to its original form of government if dissatisfied. The new amendment covers the defect and now any city which has operated for more than four years under the plan as set forth in this act may abandon such an organization and accept the provisions of the original law, or if previously organized under special charter, resume its special charter, but the change must be made upon petition and a majority vote at a special election.

The law applying to cities of the second class has also been greatly

modified. The changes have been drawn from the Kansas law already applicable to cities of the first class and from the Iowa law of 1907. The old law relating to cities of the second class was brief, the new law longer and more complicated. It provides for the annual budget, the granting of franchises, the initiative, the referendum, and for the return to the old form of government after four years trial, by a petition and majority vote at a special election. No provision is made for the recall. Cities of the first class are to be permitted the use of the initiative and recall but no referendum and cities of the second class the initiative and referendum but no recall.

ROBERT ARGYLL CAMPBELL.

Tax Legislation in Maine. Maine tax legislation in 1909 takes special interest from the fact that the legislature considered the report of the special tax commission which for over a year had been thoroughly investigating the tax system of the state. Perhaps the most important result is the act increasing the powers of the state assessors. The legislature adopted almost unchanged the bill submitted by the commission, which was modeled on the Wisconsin, Minnesota, and Michigan acts. The state assessors, hitherto elected by the legislature, become appointive officers with increased salaries; and in addition to the somewhat clerical duties which they have had since their creation twenty years ago, they must now instruct and supervise local assessors, and investigate the concealment and undervaluation of taxable property, and they may order the reassessment of the entire property, or any class of property, in any town, compel the attendance of witnesses and examine books and papers.

The tax commission's recommendation respecting the state assessors was addressed at the inevitable evils of a direct state tax apportioned by valuations. Further to mitigate these evils, the commission urged an apportionment of the amount by land values instead of by general property values, each community to continue to levy its apportioned share upon the general property taxable within its borders. To abolish the direct tax, or to apportion the amount by local expenditures, would exempt from state taxation the forest lands in the unincorporated portion of the state, which form one-tenth the valuation of the state, and are subject only to a small county tax besides the direct state tax. The public sentiment in the state for an increase rather than a decrease of forest taxation was one of the chief causes for the creation of the special